Maine Revised Statutes

Title 36: TAXATION

Chapter 105: CITIES AND TOWNS

§682. PERMANENT RESIDENCY; FACTUAL DETERMINATION BY ASSESSOR

The assessor shall determine whether an applicant has a permanent residence in this State. In making a determination as to the intent of an individual to establish a permanent residence in this State, the assessor may consider the following: [1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF).]

1. Formal declarations. Formal declarations of the applicant or any other individual;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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2. Informal statements. Informal statements of the applicant or any other individual;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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3. Place of employment. The place of employment of the applicant;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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4. Previous permanent residence. The previous permanent residence of the applicant and the date the previous permanent residency was terminated;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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5. Voter registration. The place where the applicant is registered to vote;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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6. Driver's license. The place of issuance to the applicant of a driver's license and the address listed on the license;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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7. **Certificate of motor vehicle registration.** The place of issuance of a certificate of registration of a motor vehicle owned by the applicant and the address listed on the certificate;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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8. Income tax returns. The residence claimed on any income tax return filed by the applicant;

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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9. Motor vehicle excise tax. The place of payment of a motor vehicle excise tax by the applicant; or

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]
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10. **Military residence.** A declaration by the applicant of permanent residence registered with any branch of the Armed Forces of the United States.

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[ 1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]

SECTION HISTORY
1997, c. 643, §HHH3 (NEW). 1997, c. 643, §HHH10 (AFF).
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